

Department of the Treasury Internal Revenue Service

Attach to Form 1040.

See separate instructions.

Name(s) shown on Form 1040

Social security number of MSA account holder. If both spouses have MSAs, see page 1 of the instructions

Section A. Archer MSAs. If you have only a Medicare+Choice MSA, skip Section A and complete Section B.

Part I General Information. See page 2 of the instructions.

Table with 3 columns: Question, Yes, No. Rows include 1a, 1b, 2a, 2b regarding contributions and insurance status.

Part II Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions).

Table with 3 columns: Question, Yes, No. Rows include 3a, 3b, 4, 5, 6, 7 regarding employer contributions and deductions.

Part III Archer MSA Distributions

Table with 3 columns: Question, Yes, No. Rows include 8a, 8b, 8c, 9, 10, 11a, 11b regarding distributions and tax exceptions.

Section B. Medicare+Choice MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2003 from a Medicare+Choice MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

Table with 3 columns: Question, Yes, No. Rows include 12, 13, 14, 15a, 15b regarding Medicare+Choice MSA distributions and tax exceptions.

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶ : : :

Section C. Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.

If more than one Section C is attached, check here ▶

16a Name of insured ▶ **b** Social security number of insured ▶ : : :

17 In 2003, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? Yes No

18 Was the insured a terminally ill individual? Yes No

Note: If "Yes" and the **only** payments you received in 2003 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

19 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked

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Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

20 Enter the part of the amount on line 19 that is from **qualified** LTC insurance contracts

21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions)

22 Add lines 20 and 21

Note: If you checked "Yes" on line 17 above, see **Multiple Payees** on page 7 of the instructions before completing lines 23 through 27.

23 Multiply \$220 by the number of days in the LTC period

24 Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)

25 Enter the **larger** of line 23 or line 24

26 Reimbursements for qualified LTC services provided for the insured during the LTC period

Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.

27 Per diem limitation. Subtract line 26 from line 25

28 Taxable payments. Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount.

